

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LAURENS</div> <div>CITY OF LAURENS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207600300000</div> <div>City Clerk</div> <div>272 N 3rd St</div> <div>Laurens, IA 50554</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		594,953		594,953	596,789
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		594,953		594,953	596,789
Delinquent property taxes		0		0	
TIF revenues		100,432		100,432	100,000
Other city taxes		119,587	0	119,587	126,844
Licenses and permits		3,361	0	3,361	2,930
Use of money and property		31,283	449	31,732	28,810
Intergovernmental		294,358	0	294,358	280,258
Charges for fees and service		61,505	1,040,309	1,101,814	1,152,263
Special assessments		1,082	0	1,082	880
Miscellaneous		167,118	0	167,118	160,258
Other financing sources		555,220	133,687	688,907	489,238
Total revenues and other sources		1,928,899	1,174,445	3,103,344	2,938,270
Expenditures and Other Financing Uses					
Public safety		329,781	0	329,781	375,040
Public works		179,157	0	179,157	214,054
Health and social services		0	0	0	0
Culture and recreation		236,723	0	236,723	261,054
Community and economic development		51,164	0	51,164	56,382
General government		188,287	0	188,287	188,160
Debt service		219,967	0	219,967	219,897
Capital projects		188,455	0	188,455	216,237
Total governmental activities expenditures		1,393,534	0	1,393,534	1,530,824
Business type activities		0	944,104	944,104	961,007
Total ALL expenditures		1,393,534	944,104	2,337,638	2,491,831
Other financing uses, including transfers out		369,770	290,893	660,663	460,993
Total ALL expenditures/And other financing uses		1,763,304	1,234,997	2,998,301	2,952,824
Excess revenues and other sources over (Under) Expenditures/And other financing uses		165,595	-60,552	105,043	-14,554
Beginning fund balance July 1, 2014		557,409	601,860	1,159,269	1,010,803
Ending fund balance June 30, 2015		723,004	541,308	1,264,312	996,249
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,096,000	Other long-term debt		\$ 62,703
Revenue debt		\$ 2,056,902	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,145,616
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF LAURENS						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	281,542	129,273		166,850	17,288		594,953			594,953	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	281,542	129,273		166,850	17,288		594,953		T01	594,953	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	281,542	129,273		166,850	17,288	0	594,953			594,953	6				
7	TIF revenues			100,432				100,432		T01	100,432	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	4,314	1,995		2,309	273		8,891		T15	8,891	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	16,274						16,274		T15	16,274	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		94,422					94,422		T09	94,422	14				
15	TOTAL OTHER CITY TAXES	20,588	96,417	0	2,309	273	0	119,587	0		119,587	15				
16	Section B - LICENSES AND PERMITS	3,361						3,361		T29	3,361	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,922				2,911		4,833	449	U20	5,282	18				
19	Rents and royalties	26,450						26,450		U40	26,450	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	28,372	0	0	0	2,911	0	31,283	449		31,732	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes	30,000						30,000		B30	30,000	31				
32								0			0	32				
33	Total Federal grants and reimbursements	30,000	0	0	0	0	0	30,000	0		30,000	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAURENS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		130,810					130,810		C46	130,810	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,601				76,086		83,687		C89	83,687	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	7,272	3,462		4,008	473		15,215		C89	15,215	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	14,873	134,272	0	4,008	76,559	0	229,712	0		229,712	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,442						12,442			12,442	63				
64	Library service	2,156						2,156		D89	2,156	64				
65	Township contributions	1,149						1,149		D89	1,149	65				
66	Fire/EMT service							0		D89	0	66				
67	Municipal light plant reimbursements	18,899						18,899		D89	18,899	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	34,646	0	0	0	0	0	34,646	0		34,646	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	79,519	134,272	0	4,008	76,559	0	294,358	0		294,358	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	482,448	A91	482,448	73				
74	Sewer							0	291,660	A8Ø	291,660	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	234,560	A81	234,560	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAURENS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	31,641	A80	31,641	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	30,617						30,617		A89	30,617	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	12,280						12,280		A03	12,280	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	10,630						10,630		A61	10,630	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Reimbursements	7,978						7,978			7,978	103				
104	TOTAL CHARGES FOR SERVICE	61,505	0	0	0	0	0	61,505	1,040,309		1,101,814	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				1,082			1,082		U01	1,082	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,619	22,644					28,263		U99	28,263	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	20,881					320	21,201		U11	21,201	110				
111	Fines	6,203						6,203		U30	6,203	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		93,434					93,434			93,434	113				
114	Insurance reimbursements	4,993						4,993			4,993	114				
115	Miscellaneous reimbursements/refunds	12,990	34					13,024			13,024	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	50,686	116,112	0	0	0	320	167,118	0		167,118	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LAURENS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	525,573	476,074	100,432	174,249	97,031	320	1,373,679	1,040,758		2,414,437	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	28,244	NR	28,244	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	284,508	25,000		51,450	94,262		455,220	105,443		560,663	127
128	Internal TIF loans and transfers in					100,000		100,000			100,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	284,508	25,000	0	51,450	194,262	0	555,220	133,687		688,907	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	810,081	501,074	100,432	225,699	291,293	320	1,928,899	1,174,445		3,103,344	132
133												133
134	Beginning fund balance July 1, 2014	66,512	203,447	808	15,479	197,975	73,188	557,409	601,860		1,159,269	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	876,593	704,521	101,240	241,178	489,268	73,508	2,486,308	1,776,305		4,262,613	136
137												137
138												138
139												139
140												140
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157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF LAURENS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	165,561	53,551					219,112		E62	219,112	2
3	Purchase of land and equipment	41,042						41,042		G62	41,042	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	35,813	620					36,433		E24	36,433	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	30,268	1,036					31,304		E32	31,304	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,890						1,890		E32	1,890	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	274,574	55,207	0	0	0	0	329,781			329,781	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAURENS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	43,710	115,368					159,078		E44	159,078	42
43	Purchase of land and equipment		2,409					2,409		G44	2,409	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	1,432	16,238					17,670		E44	17,670	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	45,142	134,015	0	0	0	0	179,157			179,157	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LAURENS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAURENS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	110,896	32,621					143,517		E52	143,517	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	400						400		E61	400	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	4,495	297					4,792		E61	4,792	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction	1,710						1,710		F61	1,710	129				
130	Recreation — Current operation	75,264	2,386					77,650		E61	77,650	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	4,572	1,350					5,922		E03	5,922	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation		2,732					2,732		E61	2,732	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	197,337	39,386	0	0	0	0	236,723			236,723	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation		21,606					21,606		E89	21,606	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	27,231	2,327					29,558		E89	29,558	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	27,231	23,933	0	0	0	0	51,164			51,164	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LAURENS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,113	1,029					12,142		E29	12,142	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	107,727	33,453					141,180		E23	141,180	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	641						641		E25	641	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,506						20,506		E31	20,506	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	13,818						13,818		E89	13,818	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	153,805	34,482	0	0	0	0	188,287			188,287	176
177	Section G — DEBT SERVICE				219,967			219,967			219,967	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	219,967	0	0	219,967			219,967	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Roads, Bridges, Sidewalks					112,369		112,369			112,369	184
185	FEMA					76,086		76,086			76,086	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	188,455	0	188,455			188,455	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	188,455	0	188,455			188,455	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	698,089	287,023	0	219,967	188,455	0	1,393,534			1,393,534	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LAURENS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								307,399	E91	307,399	198
199	Purchase of land and equipment									G91	0	199
200	Construction								21,882	F91	21,882	200
201	Sewer and sewage disposal — Current operation								161,622	E80	161,622	201
202	Purchase of land and equipment								7,162	G80	7,162	202
203	Construction								10,526	F80	10,526	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								188,057	E81	188,057	216
217	Purchase of land and equipment								18,305	G81	18,305	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								3,712	E80	3,712	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LAURENS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								185,639		185,639	242
243	Enterprise Capital Projects								39,800		39,800	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								944,104		944,104	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	698,089	287,023	0	219,967	188,455	0	1,393,534	944,104		2,337,638	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	70,508	125,000			74,262		269,770	290,893		560,663	255
256	Internal TIF loans/repayments and transfers out			100,000				100,000			100,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	70,508	125,000	100,000	0	74,262	0	369,770	290,893		660,663	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	768,597	412,023	100,000	219,967	262,717	0	1,763,304	1,234,997		2,998,301	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						73,508	73,508			73,508	263
264	Restricted		292,498	1,240	21,211			314,949			314,949	264
265	Committed					226,551		226,551			226,551	265
266	Assigned							0			0	266
267	Unassigned	107,996						107,996			107,996	267
268	Total Governmental	107,996	292,498	1,240	21,211	226,551	73,508	723,004			723,004	268
269	Proprietary								541,308		541,308	269
270	Total ending fund balance June 30, 2015	107,996	292,498	1,240	21,211	226,551	73,508	723,004	541,308		1,264,312	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	876,593	704,521	101,240	241,178	489,268	73,508	2,486,308	1,776,305		4,262,613	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LAURENS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

550,821

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,275,902	29U \$	39U \$ 70,000	49U \$	49U \$	49U \$ 1,205,902	49U \$	191 \$ 32,080
2. Sewer utility	19U 907,000	29U	39U 56,000	49U	49U	49U 851,000	49U	189 22,092
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO Bonds	19U 1,271,000	29U	39U 175,000	49U 1,096,000	49U	49U	49U	189 24,225
10. Garbage Truck Note	19U 60,268	29U	39U 16,486	49U	49U	49U	49U 43,782	189 1,819
11. Capital Lease	19U 37,146	29U	39U 18,225	49U	49U	49U	49U 18,921	189 1,417
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,551,316	0	335,711	1,096,000	0	2,056,902	62,703	81,633

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

42,912,310

x .05 = \$

2,145,616

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,264,312	1,264,312

REMARKS

V98